

Metropolitan King County Council

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Cheryle A. Broom
King County Auditor

516 Third Avenue, Room W1020
Seattle, WA 98104-3272

(206) 296-1655
TTY 296-1024

MANAGEMENT LETTER

DATE: February 26, 2003

TO: Metropolitan King County Councilmembers

FROM: Cheryle A. Broom, County Auditor

SUBJECT: Follow-up Review – Performance Audit of Residential Assessments
(Report #2002-01)

This memorandum provides the results of our follow-up review of our 2002 Performance Audit of Residential Assessments. We conclude that both the Department of Assessments (Assessments) and the Finance and Business Operations Division (Finance) of the Department of Executive Services successfully implemented the recommendations in that audit report.

Since the implementation of the recommended web-based improvements, particularly to Assessments' web site, Assessments and the Tax Advisor both reported to us that the number of direct public inquiries have declined.

Background

The 2002 audit report found that residential property assessments performed by the Department of Assessments complied with industry standards promulgated by an international professional organization, the International Association of Assessing Officers (IAAO). The IAAO standards test whether the assessments are uniform and equitable. Compared to other counties in the state of Washington, King County met or exceeded the statewide averages for those standards.

The audit's five recommendations pertained to two areas:

- Making assessment information more intelligible to lay readers and more accessible to internet users;
- Streamlining the processing of adjusted assessment values (by Assessments) and of refunds (by Finance).

Below is a brief description of how each recommendation has been implemented.

Recommendation 3-1

Assessments should explain assessment information for the lay reader and include comparable sales data in area reports and summaries.

Implementation status: Assessments has included the sales data in its new area reports, and it has gone to great lengths to make information about residential

assessments and the assessment process more understandable to users who access the department's web site.

Recommendation 3-2

Assessments, Finance, and Development and Environmental Services should collaborate to improve public access and interface to assessment and property information.

Implementation status: The three departments have taken steps to make their web-based information more accessible to the public. Assessments, for example, has initiated a feature called "eReal Property System," which enables a user to look up assessment information by parcel number. Finance has a "Property Tax Information System," which provides information on assessed values and property taxes on parcel numbers.

In its follow-up review, the Auditor's Office noted that neither of these two systems provided links to the Development and Environmental Services' site, which enables a user to look up a parcel number.

Assessments has indicated that it will provide a direct link in the future. It will also provide a description of what its "eReal Property System" does. Finance has included a link in its "Frequently Asked Questions" section, "How do I find my parcel/account number?"

Recommendation 4-2

The Department of Assessments should streamline its process for inputting Board of Appeals and Equalization-adjusted property values into its computer system. It should develop a performance target to reduce the turnaround time for this task.

Implementation status: The Department of Assessments has established a performance target of 30 days for this activity, and it has taken steps to meet or exceed that goal. The Board of Appeals and Equalization plans computer improvements to better facilitate the transfer of information to Assessments.

Recommendation 4-3-1

The Finance Division should develop a performance measure establishing a reasonable time period, such as number of days, for processing applications for tax refunds and for issuing payments to property owners.

Implementation status: The Finance Division has established a performance target of 30 days for this activity, and it has taken steps to meet or exceed that goal.

Recommendation 4-3-2

The Department of Assessments should consider sending second notices to property owners to improve their chance to collect unclaimed tax refunds from the county.

Implementation status: Assessments is now sending second notices.

Ron Perry, Principal Management Auditor, and Bert Golla, Senior Financial Auditor, conducted this audit follow-up review. Please contact them or me at 296-1655 if you have any questions about the issues discussed in this letter.

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cc: Ron Sims, County Executive
Scott Noble, County Assessor
Steve Call, Budget Director, Budget Office
Paul Tanaka, Director, Department of Executive Services
Bob Cowan, Finance Manager, Finance and Business Operations Division, Department of Executive Services
Dave Lawson, Internal Auditor, KCEO - Executive Audit Services
Shelley Sutton, Council Policy Staff Director, King County Council
Mike Alvine, Lead Legislative Analyst, Council Committee on Labor, Operations, and Technology, King County Council